

FISCAL YEAR 2025

**TRULY AGREED AND FINALLY PASSED
(AFTER VETO)**

**DEPARTMENT OF REVENUE
HOUSE BILL 2004**

**Please note that there was not a conference committee between the House and Senate for the appropriation bills, however each bill had a Senate Substitute, which became the TAFP version.*

***Vetoed:** Section 4.061 - \$38,000 for Wedding Venue Sales and Use Tax Refunds*

**102nd General Assembly
Second Regular Session**

Prepared by Senate Appropriations Staff

DEPARTMENT OF REVENUE
Section 4.005 – Highway Collections

Book 1, Page 19

Description: The Highway Collections core is comprised of the highway funding appropriated to the Department pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

Legal Basis: Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution

Funding Source: General Revenue (0101) and State Highways & Transportation Department Fund (0644)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$200,000) Other Funds E&E of one-time funding added in the FY 2024 budget for Temporary License Offices

HOUSE:

Core reduction: (\$500,000) GR E&E

SENATE COMMITTEE:

Core restoration: \$500,000 GR E&E – reversed House change

SENATE SUBSTITUTE:

Same as Senate Committee – no additional core changes

Committee Markup Annual

	HB 2004 - REVENUE										Regular House Bills			
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005 HIGHWAY COLLECTIONS - 86110C														
CORE														
PERSONAL SERVICES	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59	19,621,389	450.59
GENERAL REVENUE	8,959,511	201.60	8,959,511	201.60	8,959,511	201.60	8,959,511	201.60	8,959,511	201.60	8,959,511	201.60	8,959,511	201.60
OTHER FUNDS	10,661,878	248.99	10,661,878	248.99	10,661,878	248.99	10,661,878	248.99	10,661,878	248.99	10,661,878	248.99	10,661,878	248.99
EXPENSE & EQUIPMENT	10,823,363	0.00	10,823,363	0.00	10,623,363	0.00	10,123,363	0.00	10,623,363	0.00	10,623,363	0.00	10,623,363	0.00
GENERAL REVENUE	2,827,573	0.00	2,827,573	0.00	2,827,573	0.00	2,327,573	0.00	2,827,573	0.00	2,827,573	0.00	2,827,573	0.00
OTHER FUNDS	7,995,790	0.00	7,995,790	0.00	7,795,790	0.00	7,795,790	0.00	7,795,790	0.00	7,795,790	0.00	7,795,790	0.00
TOTAL	\$30,444,752	450.59	\$30,444,752	450.59	\$30,244,752	450.59	\$29,744,752	450.59	\$30,244,752	450.59	\$30,244,752	450.59	\$30,244,752	450.59

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	631,251	0.00	631,251	0.00	631,251	0.00	631,251	0.00	631,251	0.00
GENERAL REVENUE	0	0.00	0	0.00	286,709	0.00	286,709	0.00	286,709	0.00	286,709	0.00	286,709	0.00
OTHER FUNDS	0	0.00	0	0.00	344,542	0.00	344,542	0.00	344,542	0.00	344,542	0.00	344,542	0.00
TOTAL	\$0	0.00	\$0	0.00	\$631,251	0.00	\$631,251	0.00	\$631,251	0.00	\$631,251	0.00	\$631,251	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

Postage Rate Increase - 1860007														
EXPENSE & EQUIPMENT	0	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00

Committee Markup Annual

Committee Markup Annual	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS - 86110C														
Postage Rate Increase - 1860007														
EXPENSE & EQUIPMENT	0	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00
OTHER FUNDS	0	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00	235,017	0.00
TOTAL	\$0	0.00	\$235,017	0.00	\$235,017	0.00	\$235,017	0.00	\$235,017	0.00	\$235,017	0.00	\$235,017	0.00
The Department of Revenue's (DOR) postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2023 and July of 2023. There was an overall 9.6% increase to mail a letter, 9.9% increase to mail a postcard and an 8.7% increase to mail certified. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.														

License Office Closure Prepare - 1860008														
EXPENSE & EQUIPMENT	0	0.00	856,800	0.00	856,800	0.00	856,800	0.00	856,800	0.00	856,800	0.00	856,800	0.00
OTHER FUNDS	0	0.00	856,800	0.00	856,800	0.00	856,800	0.00	856,800	0.00	856,800	0.00	856,800	0.00
TOTAL	\$0	0.00	\$856,800	0.00	\$856,800	0.00	\$856,800	0.00	\$856,800	0.00	\$856,800	0.00	\$856,800	0.00
When a contracted license office is temporarily closed, citizens' ability to complete motor vehicle and driver licensing needs is restricted. Shutdowns can be caused by lawsuits delaying a transition, compliance concerns, or natural disasters. DOR's new compliance program could cause poor-performing license offices to have their contracts terminated and rebid. During the rebidding process, the license office will be temporarily closed. This funding would support up to three temporary state-operated license offices and outfit a Mobile License office. The ability to continue operations during these closures encourage improved customer service and ensure all Missourians have access to licensing services. The Mobile office would be deployed for citizen interaction experiences at public relations events.														

SAVE Program Rate Increase - 1860010														
EXPENSE & EQUIPMENT	0	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HIGHWAY COLLECTIONS - 86110C														
SAVE Program Rate Increase - 1860010														
EXPENSE & EQUIPMENT	0	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00
GENERAL REVENUE	0	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00	39,084	0.00
TOTAL	\$0	0.00	\$39,084	0.00	\$39,084	0.00	\$39,084	0.00	\$39,084	0.00	\$39,084	0.00	\$39,084	0.00
The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental information sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171, RSMo requires the director to verify that an applicant for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170, RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$0.50 to \$1.50, effective October 1, 2023, with incremental increases to be applied in the subsequent 4 fiscal years until the fee of \$3.60 per inquiry is met.														
Uninsured Motorist - 1860011														
PERSONAL SERVICES	0	0.00	0	0.00	104,895	0.00	104,895	0.00	104,895	0.00	104,895	0.00	104,895	0.00
OTHER FUNDS	0	0.00	0	0.00	104,895	0.00	104,895	0.00	104,895	0.00	104,895	0.00	104,895	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	195,000	0.00	195,000	0.00	195,000	0.00	195,000	0.00	195,000	0.00
OTHER FUNDS	0	0.00	0	0.00	195,000	0.00	195,000	0.00	195,000	0.00	195,000	0.00	195,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$299,895	0.00	\$299,895	0.00	\$299,895	0.00	\$299,895	0.00	\$299,895	0.00
Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) Program starting as early as February 2025 in advance of the required nine-month test period estimated to begin by September 2025. During the development and testing stages, the vendor will need compensation for their services until the diversion program begins and funding becomes available to support the program going forward. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in July 2026.														
TOTAL - HIGHWAY COLLECTIONS	\$30,444,752	450.59	\$31,575,653	450.59	\$32,306,799	450.59	\$31,806,799	450.59	\$32,306,799	450.59	\$32,306,799	450.59	\$32,306,799	450.59

DEPARTMENT OF REVENUE
Section 4.005 cont. – Vehicle and Driver Licensing System

Book 1, Page 49

Description: The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.

Legal Basis: Missouri Revised Statue Chapters 302 and 303

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005														
HWY COLL MV/DL SYSTEM - 86104C														
CORE														
PERSONAL SERVICES	889,043	18.00	889,043	18.00	889,043	18.00	889,043	18.00	889,043	18.00	889,043	18.00	889,043	18.00
GENERAL REVENUE	221,887	3.00	221,887	3.00	221,887	3.00	221,887	3.00	221,887	3.00	221,887	3.00	221,887	3.00
OTHER FUNDS	667,156	15.00	667,156	15.00	667,156	15.00	667,156	15.00	667,156	15.00	667,156	15.00	667,156	15.00
TOTAL	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00	\$889,043	18.00

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	28,449	0.00	28,449	0.00	28,449	0.00	28,449	0.00	28,449	0.00
GENERAL REVENUE	0	0.00	0	0.00	7,100	0.00	7,100	0.00	7,100	0.00	7,100	0.00	7,100	0.00
OTHER FUNDS	0	0.00	0	0.00	21,349	0.00	21,349	0.00	21,349	0.00	21,349	0.00	21,349	0.00
TOTAL	\$0	0.00	\$0	0.00	\$28,449	0.00	\$28,449	0.00	\$28,449	0.00	\$28,449	0.00	\$28,449	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

TOTAL - HWY COLL MV/DL SYSTEM	\$889,043	18.00	\$889,043	18.00	\$917,492	18.00	\$917,492	18.00	\$917,492	18.00	\$917,492	18.00	\$917,492	18.00
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DEPARTMENT OF REVENUE
Section 4.010 – Taxation Division

Book 1, Page 55

Description: The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Health Initiatives Fund (0275), Petroleum Storage Tank (0585), Conservation Commission (0609), & Petroleum Inspection Fund (0662)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

Core reduction: (1.00) FTE

SENATE COMMITTEE:

Core restoration: 1.00 FTE – reversed House change

SENATE SUBSTITUTE:

Core reduction: (1.00) FTE – same as House

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
TAXATION DIVISION - 86115C														
CORE														
PERSONAL SERVICES	25,396,946	514.00	25,396,946	514.00	25,396,946	514.00	25,396,946	513.00	25,396,946	514.00	25,396,946	513.00	25,396,946	513.00
GENERAL REVENUE	24,465,691	489.58	24,465,691	489.58	24,465,691	489.58	24,465,691	488.58	24,465,691	489.58	24,465,691	488.58	24,465,691	488.58
OTHER FUNDS	931,255	24.42	931,255	24.42	931,255	24.42	931,255	24.42	931,255	24.42	931,255	24.42	931,255	24.42
EXPENSE & EQUIPMENT	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00	2,259,094	0.00
GENERAL REVENUE	2,242,765	0.00	2,242,765	0.00	2,242,765	0.00	2,242,765	0.00	2,242,765	0.00	2,242,765	0.00	2,242,765	0.00
OTHER FUNDS	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
TOTAL	\$27,656,040	514.00	\$27,656,040	514.00	\$27,656,040	514.00	\$27,656,040	513.00	\$27,656,040	514.00	\$27,656,040	513.00	\$27,656,040	513.00

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	812,703	0.00	812,703	0.00	812,703	0.00	812,703	0.00	812,703	0.00
GENERAL REVENUE	0	0.00	0	0.00	782,903	0.00	782,903	0.00	782,903	0.00	782,903	0.00	782,903	0.00
OTHER FUNDS	0	0.00	0	0.00	29,800	0.00	29,800	0.00	29,800	0.00	29,800	0.00	29,800	0.00
TOTAL	\$0	0.00	\$0	0.00	\$812,703	0.00	\$812,703	0.00	\$812,703	0.00	\$812,703	0.00	\$812,703	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

Staff to Deploy new Tax Credit - 1860002														
PERSONAL SERVICES	0	0.00	169,750	5.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	169,750	5.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
TAXATION DIVISION - 86115C														
Staff to Deploy new Tax Credit - 1860002														
EXPENSE & EQUIPMENT	0	0.00	71,577	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	71,577	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$241,327	5.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
The Taxation Division requests funding to ensure adequate staffing for the administration of and processing of the returns for the new tax credit programs passed in HB 3 (2022 special session), HB 2400 (2022 regular session), SB 94 (2023 regular session), HB 417 (2023 regular session) and the SALT Parity HB 2400 (2022 special session). The credits include the Ethanol Retailer's Credit, the Biodiesel Retailer's Credit, the Biodiesel Producer's credit, the Urban Farm credit, the Specialty Ag Crops credit, the Entertainment credit, the Film Production renamed the Show Me credit, the Intern and Apprentice credit, and the SALT credit. Along with processing the tax credits, DOR must administer and apportion the ethanol and both biodiesel credits.														
TOTAL - TAXATION DIVISION	\$27,656,040	514.00	\$27,897,367	519.00	\$28,468,743	514.00	\$28,468,743	513.00	\$28,468,743	514.00	\$28,468,743	513.00	\$28,468,743	513.00

DEPARTMENT OF REVENUE
Section 4.010 cont. – Integrated Tax System

Book 1, Page 115

Description: DOR awarded a contract in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$11 billion in GR and \$1 billion in highway related revenue annually through the integrated tax system. The final release was deployed on August 8, 2020.

The Integrated Tax System enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010														
INTEGRATED TAX SYSTEM - 86116C														
CORE														
EXPENSE & EQUIPMENT	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00	7,650,000	0.00
GENERAL REVENUE	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
OTHER FUNDS	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00
TOTAL - INTEGRATED TAX SYSTEM	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00

DEPARTMENT OF REVENUE
Section 4.015 – Motor Vehicle and Driver Licensing Division

Book 1, Page 128

Description: This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 175 contract agent license offices.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Motor Vehicle Commission Fund (0588), Specialty Plate Fund (0775), & Federal Fund (0132)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015														
MOTOR VEH & DRIVER LICENSING - 86120C														
CORE														
PERSONAL SERVICES	783,038	32.05	783,038	32.05	783,038	32.05	783,038	32.05	783,038	32.05	783,038	32.05	783,038	32.05
GENERAL REVENUE	504,381	22.05	504,381	22.05	504,381	22.05	504,381	22.05	504,381	22.05	504,381	22.05	504,381	22.05
FEDERAL FUNDS	3,429	0.00	3,429	0.00	3,429	0.00	3,429	0.00	3,429	0.00	3,429	0.00	3,429	0.00
OTHER FUNDS	275,228	10.00	275,228	10.00	275,228	10.00	275,228	10.00	275,228	10.00	275,228	10.00	275,228	10.00
EXPENSE & EQUIPMENT	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GENERAL REVENUE	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00
FEDERAL FUNDS	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,579,839	32.05	\$1,579,839	32.05	\$1,579,839	32.05	\$1,579,839	32.05	\$1,579,839	32.05	\$1,579,839	32.05	\$1,579,839	32.05

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	25,058	0.00	25,058	0.00	25,058	0.00	25,058	0.00	25,058	0.00
GENERAL REVENUE	0	0.00	0	0.00	16,140	0.00	16,140	0.00	16,140	0.00	16,140	0.00	16,140	0.00
FEDERAL FUNDS	0	0.00	0	0.00	110	0.00	110	0.00	110	0.00	110	0.00	110	0.00
OTHER FUNDS	0	0.00	0	0.00	8,808	0.00	8,808	0.00	8,808	0.00	8,808	0.00	8,808	0.00
TOTAL	\$0	0.00	\$0	0.00	\$25,058	0.00	\$25,058	0.00	\$25,058	0.00	\$25,058	0.00	\$25,058	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

Ignition Interlock Device Prog - 1860009														
PERSONAL SERVICES	0	0.00	78,000	2.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015														
MOTOR VEH & DRIVER LICENSING - 86120C														
Ignition Interlock Device Prog - 1860009														
PERSONAL SERVICES	0	0.00	78,000	2.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
FEDERAL FUNDS	0	0.00	78,000	2.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
EXPENSE & EQUIPMENT	0	0.00	15,000	0.00	93,000	0.00	93,000	0.00	93,000	0.00	93,000	0.00	93,000	0.00
FEDERAL FUNDS	0	0.00	15,000	0.00	93,000	0.00	93,000	0.00	93,000	0.00	93,000	0.00	93,000	0.00
TOTAL	\$0	0.00	\$93,000	2.00	\$93,000	0.00	\$93,000	0.00	\$93,000	0.00	\$93,000	0.00	\$93,000	0.00
The number of IIDs in Missouri has increased from 1,000 devices in 2009 when the program began to over 12,000 in 2023. DOR has never received any funding or additional FTE for duties relating to the creation and management of this program. Federal funding will allow staff to investigate and respond to citizen complaints. These investigations help resolve citizen issues and are key components in oversight of IID manufacturers and service centers. Staff are the backup for the Missouri Safety Center for IID service center inspections. Twice yearly inspections at each of the 200+ service centers help to reduce fraud and increase public safety. Staff also provide training about ignition interlock, limited driving privileges, and other DOR-related topics. These positions serve as the local agency security officer for the General Counsel's Office (GCO) for Missouri State Highway Patrol and FBI criminal history records for license reinstatement cases.														
Uninsured Motorist - 1860011														
PERSONAL SERVICES	0	0.00	104,895	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	104,895	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
EXPENSE & EQUIPMENT	0	0.00	195,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FUNDS	0	0.00	195,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$299,895	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) Program starting as early as February 2025 in advance of the required nine-month test period estimated to begin by September 2025. During the development and testing stages, the vendor will need compensation for their services until the diversion program begins and funding becomes available to support the program going forward. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in July 2026.														
TOTAL - MOTOR VEH & DRIVER LICENSING	\$1,579,839	32.05	\$1,972,734	34.05	\$1,697,897	32.05	\$1,697,897	32.05	\$1,697,897	32.05	\$1,697,897	32.05	\$1,697,897	32.05

DEPARTMENT OF REVENUE
Section 4.020 – General Counsel’s Office

Book 1, Page 158

Description: This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri’s motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984), & Federal Fund (0132)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020														
GENERAL COUNSELS OFFICE - 86130C														
CORE														
PERSONAL SERVICES	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80	3,380,142	62.80
GENERAL REVENUE	2,521,726	49.30	2,507,279	49.30	2,507,279	49.30	2,507,279	49.30	2,507,279	49.30	2,507,279	49.30	2,507,279	49.30
FEDERAL FUNDS	263,626	3.00	263,626	3.00	263,626	3.00	263,626	3.00	263,626	3.00	263,626	3.00	263,626	3.00
OTHER FUNDS	594,790	10.50	609,237	10.50	609,237	10.50	609,237	10.50	609,237	10.50	609,237	10.50	609,237	10.50
EXPENSE & EQUIPMENT	384,670	0.00	384,670	0.00	384,670	0.00	384,670	0.00	384,670	0.00	384,670	0.00	384,670	0.00
GENERAL REVENUE	141,642	0.00	141,642	0.00	141,642	0.00	141,642	0.00	141,642	0.00	141,642	0.00	141,642	0.00
FEDERAL FUNDS	211,587	0.00	211,587	0.00	211,587	0.00	211,587	0.00	211,587	0.00	211,587	0.00	211,587	0.00
OTHER FUNDS	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80	\$3,764,812	62.80

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	108,162	0.00	108,162	0.00	108,162	0.00	108,162	0.00	108,162	0.00
GENERAL REVENUE	0	0.00	0	0.00	80,232	0.00	80,232	0.00	80,232	0.00	80,232	0.00	80,232	0.00
FEDERAL FUNDS	0	0.00	0	0.00	8,435	0.00	8,435	0.00	8,435	0.00	8,435	0.00	8,435	0.00
OTHER FUNDS	0	0.00	0	0.00	19,495	0.00	19,495	0.00	19,495	0.00	19,495	0.00	19,495	0.00
TOTAL	\$0	0.00	\$0	0.00	\$108,162	0.00	\$108,162	0.00	\$108,162	0.00	\$108,162	0.00	\$108,162	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

Committee Markup Annual

	HB 2004 - REVENUE										Regular House Bills			
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020														
GENERAL COUNSELS OFFICE - 86130C														
Vehicle Replacement - 1860005														
EXPENSE & EQUIPMENT	0	0.00	111,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	111,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$111,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

The Department's General Counsel's offices provides legal, investigative, and auditing functions. DOR attorneys travel to courts for hearings and auditors travel to license offices throughout the state. DOR investigators travel regularly to ensure dealer compliance and investigate complaints related to fraudulent activities and unpaid taxes. The General Counsel's office has the largest portion of the Department's vehicle fleet with several vehicles designated as pool vehicles. In FY25, DOR will replace three vehicles and reallocate three vehicles with approximately 100,000 or more miles, with model years as follows: 2010, 2012, 2012, 2015, 2015 and 2017. DOR will replace only three of these vehicles and does not have dedicated funding for fleet replacement. Historically, DOR has used flexibility to cover vehicle replacement costs. DOR is seeking the \$111,000 as on-going funding for future revolving aging fleet vehicles.

TOTAL - GENERAL COUNSELS OFFICE	\$3,764,812	62.80	\$3,875,812	62.80	\$3,872,974	62.80	\$3,872,974	62.80	\$3,872,974	62.80	\$3,872,974	62.80	\$3,872,974	62.80
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DEPARTMENT OF REVENUE
Section 4.025 – Administration Division

Book 1, Pages 189

Description: The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashiering of state and non-state revenues and investing and collateralizing non-state revenue collections.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Child Support Enforcement Fund (0169), & Federal Fund (0132)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
ADMINISTRATION DIVISION - 86135C														
CORE														
PERSONAL SERVICES	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11	1,767,339	41.11
GENERAL REVENUE	1,664,245	38.49	1,664,245	38.49	1,664,245	38.49	1,664,245	38.49	1,664,245	38.49	1,664,245	38.49	1,664,245	38.49
FEDERAL FUNDS	69,909	1.74	69,909	1.74	69,909	1.74	69,909	1.74	69,909	1.74	69,909	1.74	69,909	1.74
OTHER FUNDS	33,185	0.88	33,185	0.88	33,185	0.88	33,185	0.88	33,185	0.88	33,185	0.88	33,185	0.88
EXPENSE & EQUIPMENT	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00	5,252,121	0.00
GENERAL REVENUE	319,215	0.00	319,215	0.00	319,215	0.00	319,215	0.00	319,215	0.00	319,215	0.00	319,215	0.00
FEDERAL FUNDS	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
OTHER FUNDS	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00
TOTAL	\$7,019,460	41.11	\$7,019,460	41.11	\$7,019,460	41.11	\$7,019,460	41.11	\$7,019,460	41.11	\$7,019,460	41.11	\$7,019,460	41.11

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	59,114	0.00	59,114	0.00	59,114	0.00	59,114	0.00	59,114	0.00
GENERAL REVENUE	0	0.00	0	0.00	55,815	0.00	55,815	0.00	55,815	0.00	55,815	0.00	55,815	0.00
FEDERAL FUNDS	0	0.00	0	0.00	2,237	0.00	2,237	0.00	2,237	0.00	2,237	0.00	2,237	0.00
OTHER FUNDS	0	0.00	0	0.00	1,062	0.00	1,062	0.00	1,062	0.00	1,062	0.00	1,062	0.00
TOTAL	\$0	0.00	\$0	0.00	\$59,114	0.00	\$59,114	0.00	\$59,114	0.00	\$59,114	0.00	\$59,114	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

MOVERS Implementation Resource - 1860006														
PERSONAL SERVICES	0	0.00	160,000	2.00	80,000	1.00	80,000	1.00	80,000	1.00	80,000	1.00	80,000	1.00

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
ADMINISTRATION DIVISION - 86135C														
MOVERS Implementation Resource - 1860006														
PERSONAL SERVICES	0	0.00	160,000	2.00	80,000	1.00	80,000	1.00	80,000	1.00	80,000	1.00	80,000	1.00
GENERAL REVENUE	0	0.00	160,000	2.00	80,000	1.00	80,000	1.00	80,000	1.00	80,000	1.00	80,000	1.00
EXPENSE & EQUIPMENT	0	0.00	5,000	0.00	2,500	0.00	2,500	0.00	2,500	0.00	2,500	0.00	2,500	0.00
GENERAL REVENUE	0	0.00	5,000	0.00	2,500	0.00	2,500	0.00	2,500	0.00	2,500	0.00	2,500	0.00
TOTAL	\$0	0.00	\$165,000	2.00	\$82,500	1.00	\$82,500	1.00	\$82,500	1.00	\$82,500	1.00	\$82,500	1.00

The Department of Revenue (DOR) is experiencing staffing challenges to accomplish existing Financial, Budget, Accounting, and Human Resource job functions while also fulfilling the responsibilities expected of the agency for the Missouri Vital Enterprises Resource System (MOVERS) project. While OA received funding for this project and has been posting jobs specific to the MOVERS project, agencies were not given funding and the Department is struggling to be successful with our limited resources both in day-to-day operations and the tasks expected with the project. DOR is seeking two FTE, one will be assigned to the financial implementation of MOVERS and the other for the Human Resources phase.

TOTAL - ADMINISTRATION DIVISION	\$7,019,460	41.11	\$7,184,460	43.11	\$7,161,074	42.11	\$7,161,074	42.11	\$7,161,074	42.11	\$7,161,074	42.11	\$7,161,074	42.11
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DEPARTMENT OF REVENUE
Section 4.025 cont. – Postage

Book 1, Page 208

Description: This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (0101), Health Initiatives Fund (0275), Motor Vehicle Commission Fund (0588), & Conservation Commission Fund (0609)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025														
POSTAGE - 86150C														
CORE														
EXPENSE & EQUIPMENT	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00	3,579,928	0.00
GENERAL REVENUE	3,529,183	0.00	3,529,183	0.00	3,529,183	0.00	3,529,183	0.00	3,529,183	0.00	3,529,183	0.00	3,529,183	0.00
OTHER FUNDS	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00	\$3,579,928	0.00

Postage Rate Increase - 1860007

EXPENSE & EQUIPMENT	0	0.00	383,449	0.00	383,449	0.00	383,449	0.00	383,449	0.00	383,449	0.00	383,449	0.00
GENERAL REVENUE	0	0.00	383,449	0.00	383,449	0.00	383,449	0.00	383,449	0.00	383,449	0.00	383,449	0.00
TOTAL	\$0	0.00	\$383,449	0.00	\$383,449	0.00	\$383,449	0.00	\$383,449	0.00	\$383,449	0.00	\$383,449	0.00

The Department of Revenue's (DOR) postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2023 and July of 2023. There was an overall 9.6% increase to mail a letter, 9.9% increase to mail a postcard and an 8.7% increase to mail certified. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.

TOTAL - POSTAGE	\$3,579,928	0.00	\$3,963,377	0.00	\$3,963,377	0.00	\$3,963,377	0.00	\$3,963,377	0.00	\$3,963,377	0.00	\$3,963,377	0.00
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DEPARTMENT OF REVENUE
Section 4.030 – Rolling Stock Tax Credit

Book 1, Page 219

<p>Description: Appropriations authority for tax credit redemptions for Rolling Stock.</p> <p>Legal Basis: Sections 137.1018, 135.305, and 137.710, RSMo.</p> <p>Funding Source: General Revenue (0101)</p> <p>FY 2024 GR W/H: \$0</p>
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CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

DEPARTMENT OF REVENUE
Section 4.035 – Port Authority AIM Zone Funding Authority

Book 1, Page 224

Description: This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (0583) pursuant to SB861 (2016). SB861 creates the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

Legal Basis: Section 68.075 RSMo.

Funding Source: Port Authority AIM Zone Fund (0583)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035														
PORT AIM ZONES - 86160C														
CORE														
PROGRAM-SPECIFIC	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
OTHER FUNDS	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
TOTAL	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00
TOTAL - PORT AIM ZONES	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00

DEPARTMENT OF REVENUE
Section 4.035 cont. – TIME Zone Appropriation Fund

Book 1, Page 229

Description: Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region.

Legal Basis: Section 620.2250 RSMo.

Funding Source: TIME Zone Fund (0604)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

Committee Markup Annual	HB 2004 - REVENUE										Regular House Bills			
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035														
TIME ZONE DISTRIBUTIONS - 86165C														
CORE														
PROGRAM-SPECIFIC	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
OTHER FUNDS	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.040 – Prosecuting Attorneys/Collections Agencies Fees

Book 1, Page 234

Description: This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.
Legal Basis: Sections 140.850 and 136.150, RSMo.
Funding Source: General Revenue (0101)
FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040														
PROSEC ATTYS-COLL AGENCY FEES - 87060C														
CORE														
EXPENSE & EQUIPMENT	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
GENERAL REVENUE	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM-SPECIFIC	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GENERAL REVENUE	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
TOTAL - PROSEC ATTYS-COLL AGENCY FEE	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00

DEPARTMENT OF REVENUE
Section 4.045 – County Lien Filing Fees

Book 1, Page 239

Description: This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. Per Section 144.380.4 RSMO, the Department will pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Legal Basis: Sections 144.380 and 143.902, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

DEPARTMENT OF REVENUE
Section 4.050 – Motor Fuel Tax Fund Distribution to Counties and Cities

Book 1, Page 244

Description: Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.

Legal Basis: Article IV, Section 30(a) of MO Constitution

Funding Source: Motor Fuel Tax Fund (0673)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.050														
MOTOR FUEL TAX DISTRIBUTION - 87030C														
CORE														
PROGRAM-SPECIFIC	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
OTHER FUNDS	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00	305,000,000	0.00
TOTAL	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00	\$305,000,000	0.00

Motor Fuel Tax Distribution - 1860012

PROGRAM-SPECIFIC	0	0.00	0	0.00	231,000,000	0.00	231,000,000	0.00	231,000,000	0.00	231,000,000	0.00	231,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	231,000,000	0.00	231,000,000	0.00	231,000,000	0.00	231,000,000	0.00	231,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$231,000,000	0.00	\$231,000,000	0.00	\$231,000,000	0.00	\$231,000,000	0.00	\$231,000,000	0.00

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly, authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents per gallon on October 1, 2021; 22 cents per gallon on July 1, 2022; and 24.5 cents per gallon on July 1, 2023. The rate will increase to 27 cents per gallon on July 1, 2024 and 29.5 cents per gallon on July 1, 2025. The department is requesting additional monies to be able to distribute to the cities and counties of Missouri.

TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$305,000,000	0.00	\$305,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00
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DEPARTMENT OF REVENUE
Section 4.055 – Emblem Use Fee Distribution

Book 1, Page 254

Description: Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

Legal Basis: Various RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.055														
EMBLEM USE FEE DISTRIBUTION - 87032C														
CORE														
PROGRAM-SPECIFIC	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
GENERAL REVENUE	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
TOTAL	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00
TOTAL - EMBLEM USE FEE DISTRIBUTION	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00

DEPARTMENT OF REVENUE
Section 4.060 – Refunds from General Revenue

Book 1, Page 259

Description: This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

Legal Basis: Section 136.035, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060														
GENERAL REVENUE REFUNDS (REG) - 87011C														
CORE														
PROGRAM-SPECIFIC	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GENERAL REVENUE	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00

GR Refunds - 1860003

PROGRAM-SPECIFIC	0	0.00	0	0.00	33,000,000	0.00	33,000,000	0.00	33,000,000	0.00	33,000,000	0.00	33,000,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	33,000,000	0.00	33,000,000	0.00	33,000,000	0.00	33,000,000	0.00	33,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$33,000,000	0.00	\$33,000,000	0.00	\$33,000,000	0.00	\$33,000,000	0.00	\$33,000,000	0.00
An increase in this appropriation is being requested in order to pay anticipated refunds.														

TOTAL - GENERAL REVENUE REFUNDS (REC	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00
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DEPARTMENT OF REVENUE
Section 4.061 – Refunds from General Revenue and Other Funds

Page N/A

This section allows the Department to pay refunds of overpayment of sales and use tax for which the taxpayer was notified of the expansion of the Department of Revenue’s interpretation of the tax base by audit, and for the attendant costs incurred by taxpayers in audit compliance.

Legal Basis:

Funding Sources: General Revenue (0101) and Other Funds (Various)

FY 2021 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

New section recommended by the House.

GOVERNOR:

New section recommended by the House.

HOUSE:

New Decision Item: \$38,000 (GR \$3,597 E&E, GR \$21,736 PSD, Other Funds \$2,029 E&E, and Other Funds \$10,638 PSD)

SENATE COMMITTEE:

Same as House – no additional changes

SENATE SUBSTITUTE:

Same as House – no additional changes

GOVERNOR VETO:

New Decision Item Veto: (\$38,000) (GR \$3,597 E&E, GR \$21,736 PSD, Other Funds \$2,029 E&E, and Other Funds \$10,638 PSD) – sales and use refunds

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.061														
SALES AND USE REFUND - 87024C														
Wedding Venue Sales Tax Refund - 1860015														
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	5,626	0.00	5,626	0.00	5,626	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	3,597	0.00	3,597	0.00	3,597	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	2,029	0.00	2,029	0.00	2,029	0.00	0	0.00
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	2,029	0.00	2,029	0.00	2,029	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	21,736	0.00	21,736	0.00	21,736	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	10,638	0.00	10,638	0.00	10,638	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$38,000	0.00	\$38,000	0.00	\$38,000	0.00	\$0	0.00
TOTAL - SALES AND USE REFUND	\$0	0.00	\$0	0.00	\$0	0.00	\$38,000	0.00	\$38,000	0.00	\$38,000	0.00	\$0	0.00

DEPARTMENT OF REVENUE
Section 4.065 – Refunds from Federal and Other Funds

Book 1, Page 269

Description: This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Legal Basis: Section 136.035, RSMo.

Funding Sources: Federal and Other Funds (Various)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.065														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - FEDERAL & OTHER FUNDS REFUND	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE
Section 4.070 – Refunds from State Highway & Transportation Department Fund

Book 1, Page 274

Description: This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Legal Basis: Section 136.035, RSMo.

Funding Source: State Highways and Transportation Department Fund (0644)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070														
HIGHWAY FUND REFUNDS - 87020C														
CORE														
PROGRAM-SPECIFIC	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
OTHER FUNDS	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
TOTAL	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00
TOTAL - HIGHWAY FUND REFUNDS	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00

DEPARTMENT OF REVENUE
Section 4.075 – Refunds from Aviation Trust Fund

Book 1, Page 279

Description: This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.

Legal Basis: Section 155.080, RSMo.

Funding Source: Aviation Trust Fund (0952)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075														
AVIATION TRUST FUND REFUNDS - 87045C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE
Section 4.080 – Refunds of Motor Fuel Tax

Book 1, Page 284

Description: This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

Legal Basis: Chapter 142, RSMo.

Funding Source: State Highways and Transportation Department Fund (0644)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080														
REFUNDS OF MOTOR FUEL TAX - 87050C														
CORE														
PROGRAM-SPECIFIC	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
OTHER FUNDS	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
TOTAL	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00
TOTAL - REFUNDS OF MOTOR FUEL TAX	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00

DEPARTMENT OF REVENUE
Section 4.085 – Refunds from Workers’ Compensation Fund

Book 1, Page 289

Description: This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers’ Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

Legal Basis: Section 287.170, RSMo.

Funding Source: Workers Compensation Fund (0652)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085														
REFUNDS FROM WORKERS' COMP - 87085C														
CORE														
PROGRAM-SPECIFIC	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
TOTAL - REFUNDS FROM WORKERS' COMP	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.090 – Refunds for Tobacco Taxes

Book 1, Page 294

Description: This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.

Legal Basis: Chapter 149, RSMo.

Funding Sources: Health Initiatives Fund (0275), State School Moneys Fund (0616), & Fair Share Fund (0687)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.090														
CIGARETTE TAX REFUNDS - 87088C														
CORE														
PROGRAM-SPECIFIC	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
OTHER FUNDS	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
TOTAL - CIGARETTE TAX REFUNDS	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DEPARTMENT OF REVENUE
Section 4.095 – County Stock Insurance Distribution

Book 1, Page 299

Description: This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distributions are made according to Section 148.330, RSMo.

Legal Basis: Section 148.330, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.095														
COUNTY STOCK INS TAX DISTRIBTN - 87018C														
CORE														
PROGRAM-SPECIFIC	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GENERAL REVENUE	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

DEPARTMENT OF REVENUE
Section 4.100 – Tax Delinquencies Set Off by Tax Credits

Book 1, Page 304

Description: This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Legal Basis: Section 135.815, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100														
OFFSET DEBTS WITH TAX CREDITS - 87092C														
CORE														
PROGRAM-SPECIFIC	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GENERAL REVENUE	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DEPARTMENT OF REVENUE
Section 4.105 – General Revenue Transfer to Debt Offset Escrow Fund

Book 1, Page 309

Description: This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

Legal Basis: Sections 143.748 – 143.782, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.105														
DEBT OFFSET TRANSFER - 87091C														
CORE														
FUND TRANSFERS	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
GENERAL REVENUE	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
TOTAL	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00

Debt Offset Transfer - 1860001

FUND TRANSFERS	0	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00
GENERAL REVENUE	0	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00	17,555,923	0.00
TOTAL	\$0	0.00	\$17,555,923	0.00	\$17,555,923	0.00	\$17,555,923	0.00	\$17,555,923	0.00	\$17,555,923	0.00	\$17,555,923	0.00

The Income Tax Bureau has a reciprocal offset agreement authorized by Section 143.781 through 143.788 RSMo., with 49 state agencies, colleges, and housing authorities allowing the Bureau to offset individual income tax refunds if a customer has an existing debt with the partner agency, college, or housing authority. Within the last three fiscal years, the dollar amount and count of offsets has increased by an average of 31% per year. For FY23, the Department of Revenue (DOR) exceeded the appropriated amount of \$19,657,384 by \$8,567,522. DOR anticipates an increase in FY24 to \$28,407,105. Applying the anticipated 31% increase to the FY24 amount, DOR will need funding of \$37,213,307 for FY25 which is an increase of \$17,555,923 to the current appropriation of \$19,657,384.

TOTAL - DEBT OFFSET TRANSFER	\$19,657,384	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00
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DEPARTMENT OF REVENUE
Section 4.110 – General Revenue Transfer to Circuit Court Escrow Fund

Book 1, Page 320

Description: This section provides for the transfer of funds to the Circuit Court Escrow Funds that are offset from tax refunds to satisfy debts owed to the courts across the state.

Legal Basis: Sections 143.782 – 143.788, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110														
CIRCUIT COURTS ESCROW TRF - 87101C														
CORE														
FUND TRANSFERS	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GENERAL REVENUE	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

DEPARTMENT OF REVENUE
Section 4.115 – Debt Offset Escrow Fund Transfer

Book 1, Page 325

Description: This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.

Legal Basis: Sections 143.782 – 143.788, RSMo.

Funding Source: Debt Offset Escrow (0753)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115														
DEBT OFFSET - 87098C														
CORE														
PROGRAM-SPECIFIC	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
OTHER FUNDS	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
TOTAL	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
TOTAL - DEBT OFFSET	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

DEPARTMENT OF REVENUE
Section 4.120 – School District Trust Fund Transfer to General Revenue

Book 1, Page 330

Description: This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Section 144.701, RSMo.

Funding Source: School District Trust Fund (0688)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.120														
SCHOOL DIST TRST TRANSFER TO GR - 87093C														
CORE														
FUND TRANSFERS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
TOTAL - SCHOOL DIST TRST TRANSFER TO G	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DEPARTMENT OF REVENUE
Section 4.125 – Parks Sales Tax Fund Transfer to General Revenue

Book 1, Page 335

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 30(a) of MO Constitution

Funding Source: Park Sales Tax (0613)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125														
PARK SALES TAX TRANSFER TO GR - 87094C														
CORE														
FUND TRANSFERS	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
OTHER FUNDS	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
TOTAL	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
TOTAL - PARK SALES TAX TRANSFER TO GR	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00

DEPARTMENT OF REVENUE
Section 4.130 – Soil & Water Sales Tax Fund Transfer to General Revenue

Book 1, Page 340

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Legal Basis: Article IV, Section 47(a)

Funding Source: Soil & Water Sales Tax Fund (0614)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.130														
SOIL & WATER SALS TX TRF TO GR - 87096C														
CORE														
FUND TRANSFERS	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
OTHER FUNDS	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
TOTAL	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
TOTAL - SOIL & WATER SALS TX TRF TO GR	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00

DEPARTMENT OF REVENUE

Section 4.135 – General Revenue Transfer to Various Other Funds from Income Tax Check-Offs

Book 1, Page 345

Description: This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135														
INCOME TAX CHECK OFF TRANSFER - 87100C														
CORE														
FUND TRANSFERS	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GENERAL REVENUE	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
TOTAL - INCOME TAX CHECK OFF TRANSFER	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

DEPARTMENT OF REVENUE
Section 4.140 – Transfer of Various Other Funds to General Revenue for Erroneous Payments

Book 1, Page 350

Description: This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding sources: Various Other Funds

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140														
CHECK OFF ERRONEOUSLY DEP TRF - 87105C														
CORE														
FUND TRANSFERS	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
OTHER FUNDS	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
TOTAL - CHECK OFF ERRONEOUSLY DEP TRF	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DEPARTMENT OF REVENUE
Section 4.145 – Income Tax Check-Off Charitable Trust Funds Distribution

Book 1, Page 355

<p>Description: This section allows for the distributions of funds from the various funds to the various charitable organizations.</p> <p>Legal Basis: Sections 143.005 and 143.1013, RSMo.</p> <p>Funding Source: Various Other Funds</p> <p>FY 2024 GR W/H: N/A</p>

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.145														
INCOME TAX CHECK OFF DISTRIBU - 87106C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

Income Tax Checkoff Program - 1860004														
PROGRAM-SPECIFIC	0	0.00	14,135	0.00	14,135	0.00	14,135	0.00	14,135	0.00	14,135	0.00	14,135	0.00
OTHER FUNDS	0	0.00	14,135	0.00	14,135	0.00	14,135	0.00	14,135	0.00	14,135	0.00	14,135	0.00
TOTAL	\$0	0.00	\$14,135	0.00	\$14,135	0.00	\$14,135	0.00	\$14,135	0.00	\$14,135	0.00	\$14,135	0.00
Missouri income tax filers can designate an amount of their income tax refund to be donated to a checkoff (trust fund) account per Section 143.1000 through 143.1032 RSMo. Donations to selected trust funds have increased over the previous fiscal years. The Department is requesting an increase of \$14,135 in this appropriation to cover increased projected donations in FY25. This request includes: \$2,631 for KC Law Enforcement Memorial Fund, \$8,821 for Soldiers Memorial Museum Fund, and \$2,683 for the Arthritis Foundation.														

TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00
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DEPARTMENT OF REVENUE
Section 4.150 – DOR Information Fund Transfer to State Highways & Transportation Fund

Book 1, Page 366

Description: This section allows for a transfer from Department of Revenue Information fund to the State Highways & Transportation Fund as determined by the Department at the end of each fiscal year.
Legal Basis: Sections 32.067 and 610.026, RSMo.
Funding Source: Department of Revenue Information Fund (0619)
FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.150														
DOR INFO FUND TRANSFER - 87110C														
CORE														
FUND TRANSFERS	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
TOTAL - DOR INFO FUND TRANSFER	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DEPARTMENT OF REVENUE
Section 4.155 – Motor Fuel Tax Fund Transfer to State Highways & Transportation Fund

Book 1, Page 371

Description: This section allows for the transfer to Highways and Transportation Department Fund.

Legal Basis: Section 142.345, RSMo.

Funding Source: Motor Fuel Tax Fund (0673)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.155														
MOTOR FUEL TAX TRANSFER - 87120C														
CORE														
FUND TRANSFERS	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
OTHER FUNDS	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00	898,000,000	0.00
TOTAL	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00	\$898,000,000	0.00

Motor Fuel Tax Transfer - 1860013

FUND TRANSFERS	0	0.00	0	0.00	155,000,000	0.00	155,000,000	0.00	155,000,000	0.00	155,000,000	0.00	155,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	155,000,000	0.00	155,000,000	0.00	155,000,000	0.00	155,000,000	0.00	155,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$155,000,000	0.00	\$155,000,000	0.00	\$155,000,000	0.00	\$155,000,000	0.00	\$155,000,000	0.00

Chapter 142, RSMo, requires the Department of Revenue to collect and distribute motor fuel taxes collected each month. SB 262, passed during the 2021 General Assembly authorizes a motor fuel tax increase. The tax rate increased to 19.5 cents per gallon on October 1, 2021; 22 cents per gallon on July 1, 2022; and 24.5 cents per gallon on July 1, 2023. The rate will increase to 27 cents per gallon on July 1, 2024 and 29.5 cents per gallon on July 1, 2025. The Department is asking for additional funding to transfer monies to the Highway Fund.

TOTAL - MOTOR FUEL TAX TRANSFER	\$898,000,000	0.00	\$898,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00
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DEPARTMENT OF REVENUE
Section 4.160 – DOR Specialty Plate Fund Transfer to State Highways & Transportation Fund

Book 1, Page 382

Description: This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund.

Legal Basis: Section 301.3150, RSMo.

Funding Source: DOR Specialty Plate Fund (0775)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE COMMITTEE:

No core changes

SENATE SUBSTITUTE:

No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160														
SPECIALTY PLATE TRNSFER TO HWY - 87122C														
CORE														
FUND TRANSFERS	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
OTHER FUNDS	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

DEPARTMENT OF REVENUE
Section 4.165 – State Tax Commission

Book 2, Page 396

Description: This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Legal Basis: Article X, Section 14 of MO Constitution, and Chapters 53, 137, 138, 151, 153, & 155 RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165														
STATE TAX COMMISSION - 86911C														
CORE														
PERSONAL SERVICES	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00
GENERAL REVENUE	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00	2,652,161	37.00
EXPENSE & EQUIPMENT	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00
GENERAL REVENUE	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00
TOTAL	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00	\$2,828,370	37.00

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	84,866	0.00	84,866	0.00	84,866	0.00	84,866	0.00	84,866	0.00
GENERAL REVENUE	0	0.00	0	0.00	84,866	0.00	84,866	0.00	84,866	0.00	84,866	0.00	84,866	0.00
TOTAL	\$0	0.00	\$0	0.00	\$84,866	0.00	\$84,866	0.00	\$84,866	0.00	\$84,866	0.00	\$84,866	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

TOTAL - STATE TAX COMMISSION	\$2,828,370	37.00	\$2,828,370	37.00	\$2,913,236	37.00	\$2,913,236	37.00	\$2,913,236	37.00	\$2,913,236	37.00	\$2,913,236	37.00
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DEPARTMENT OF REVENUE
Section 4.170 – Assessment Maintenance

Book 2, Page 417

Description: Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request and the new decision item request will provide reimbursements to counties at approximately \$3.00 per parcel based upon 2018 parcel count of 3,340,913.

Legal Basis: Section 137.750, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170														
ASSESSMENT MAINTENANCE - 87016C														
CORE														
PROGRAM-SPECIFIC	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00
GENERAL REVENUE	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00	11,217,163	0.00
TOTAL	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00	\$11,217,163	0.00

Asmnt Mnt \$3.44/parcel 2023 Ct - 1860021

PROGRAM-SPECIFIC	0	0.00	528,029	0.00	50,028	0.00	50,028	0.00	50,028	0.00	50,028	0.00	50,028	0.00
GENERAL REVENUE	0	0.00	528,029	0.00	50,028	0.00	50,028	0.00	50,028	0.00	50,028	0.00	50,028	0.00
TOTAL	\$0	0.00	\$528,029	0.00	\$50,028	0.00	\$50,028	0.00	\$50,028	0.00	\$50,028	0.00	\$50,028	0.00

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.44 per parcel utilizing the 2023 parcel count of 3,414,300 for FY-2025. The increase in parcel count from 2022 to 2023 is 15,160 parcels. This additional funding will cover costs associated with increased parcel counts.

TOTAL - ASSESSMENT MAINTENANCE	\$11,217,163	0.00	\$11,745,192	0.00	\$11,267,191	0.00	\$11,267,191	0.00	\$11,267,191	0.00	\$11,267,191	0.00	\$11,267,191	0.00
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DEPARTMENT OF REVENUE
Section 4.175 – DOR Legal Expense Fund Transfer

Book 1, Page 387

Description: This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.

Legal Basis: Section 105.711 – 105.726, RSMo.

Funding Source: General Revenue (0101)

FY 2024 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175														
DOR LEGAL EXPENSE FUND TRF - 87123C														
CORE														
FUND TRANSFERS	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00
GENERAL REVENUE	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00	1	0.00
TOTAL	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00
TOTAL - DOR LEGAL EXPENSE FUND TRF	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00

DEPARTMENT OF REVENUE
Section 4.180 – Lottery Commission – Operating

Book 2, Page 430

Description: This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: Lottery Enterprise Fund (0657)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180														
LOTTERY COMMISSION - OPERATIN - 87212C														
CORE														
PERSONAL SERVICES	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50
OTHER FUNDS	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50	8,778,679	153.50
EXPENSE & EQUIPMENT	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00
OTHER FUNDS	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00
PROGRAM-SPECIFIC	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
OTHER FUNDS	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50	\$65,415,539	153.50

Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	280,916	0.00	280,916	0.00	280,916	0.00	280,916	0.00	280,916	0.00
OTHER FUNDS	0	0.00	0	0.00	280,916	0.00	280,916	0.00	280,916	0.00	280,916	0.00	280,916	0.00
TOTAL	\$0	0.00	\$0	0.00	\$280,916	0.00	\$280,916	0.00	\$280,916	0.00	\$280,916	0.00	\$280,916	0.00

Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.

TOTAL - LOTTERY COMMISSION - OPERATIN	\$65,415,539	153.50	\$65,415,539	153.50	\$65,696,455	153.50	\$65,696,455	153.50	\$65,696,455	153.50	\$65,696,455	153.50	\$65,696,455	153.50
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DEPARTMENT OF REVENUE
Section 4.185 – Lottery Commission – Prize Payments

Book 2, Page 449

Description: This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (0682)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE COMMITTEE:
No core changes

SENATE SUBSTITUTE:
No core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024		FY 2025		GOV AS		HOUSE		SENATE APPROP		TRULY AGREED		TAFP AFTER	
	BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		RECOMMENDED		FINALLY PASSED		VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.185														
LOTTERY COMMISSION - PRIZES - 87213C														
CORE														
EXPENSE & EQUIPMENT	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
OTHER FUNDS	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
TOTAL	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00
TOTAL - LOTTERY COMMISSION - PRIZES	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00

DEPARTMENT OF REVENUE

Section 4.190 – Lottery Commission – State Lottery Fund Transfer to Lottery Enterprise Fund

Book 2, Page 454

Description: This core represents the transfer of funds from the State Lottery Fund (Fund 0682) to the Lottery Enterprise Fund (Fund 0657) to fund Lottery operations.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (0682)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

Core reduction: (\$10,491,016) Other Funds TRF reduction – excess authority

SENATE COMMITTEE:

Same as House – no additional core changes

SENATE SUBSTITUTE:

Same as House – no additional core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.190														
LOTTERY FUND TRANSFER - 87215C														
CORE														
FUND TRANSFERS	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00	71,611,204	0.00	71,611,204	0.00	71,611,204	0.00	71,611,204	0.00
OTHER FUNDS	82,102,220	0.00	82,102,220	0.00	82,102,220	0.00	71,611,204	0.00	71,611,204	0.00	71,611,204	0.00	71,611,204	0.00
TOTAL	\$82,102,220	0.00	\$82,102,220	0.00	\$82,102,220	0.00	\$71,611,204	0.00	\$71,611,204	0.00	\$71,611,204	0.00	\$71,611,204	0.00

Pay Plan - 0000012														
FUND TRANSFERS	0	0.00	0	0.00	378,111	0.00	378,111	0.00	378,111	0.00	378,111	0.00	378,111	0.00
OTHER FUNDS	0	0.00	0	0.00	378,111	0.00	378,111	0.00	378,111	0.00	378,111	0.00	378,111	0.00
TOTAL	\$0	0.00	\$0	0.00	\$378,111	0.00	\$378,111	0.00	\$378,111	0.00	\$378,111	0.00	\$378,111	0.00
Statewide 3.2% COLA, as well as a retention plan dedicated to direct care staff at 24/7 state facilities.														

TOTAL - LOTTERY FUND TRANSFER	\$82,102,220	0.00	\$82,102,220	0.00	\$82,480,331	0.00	\$71,989,315	0.00	\$71,989,315	0.00	\$71,989,315	0.00	\$71,989,315	0.00
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DEPARTMENT OF REVENUE
Section 4.195 – Lottery Commission – State Lottery Fund Transfer to Lottery Proceeds Fund

Book 2, Page 462

Description: This section provides for the transfer of funds from the State Lottery Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.

Funding Source: State Lottery Fund (0682)

FY 2024 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$29,332,403) Other Funds TRF reduction of transfer to Lottery Proceeds Fund

GOVERNOR:

Core restoration: \$29,332,403 Other Funds TRF restoration of transfer to Lottery Proceeds Fund – reversed department core reduction

HOUSE:

Same as Governor – no additional core changes

SENATE COMMITTEE:

Same as Governor – no additional core changes

SENATE SUBSTITUTE:

Same as Governor – no additional core changes

Committee Markup Annual

	HB 2004 - REVENUE												Regular House Bills	
	FY 2024 BUDGET		FY 2025 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		SENATE APPROP RECOMMENDED		TRULY AGREED FINALLY PASSED		TAFP AFTER VETO ACTION	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.195														
LOTTERY COMMISSION-TRANSFER - 87218C														
CORE														
FUND TRANSFERS	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00	410,043,875	0.00	410,043,875	0.00	410,043,875	0.00	410,043,875	0.00
OTHER FUNDS	410,043,875	0.00	380,711,472	0.00	410,043,875	0.00	410,043,875	0.00	410,043,875	0.00	410,043,875	0.00	410,043,875	0.00
TOTAL	\$410,043,875	0.00	\$380,711,472	0.00	\$410,043,875	0.00	\$410,043,875	0.00	\$410,043,875	0.00	\$410,043,875	0.00	\$410,043,875	0.00
Lottery TRF to Proceeds - 1860025														
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	20,000,000	0.00	20,000,000	0.00	20,000,000	0.00	20,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	20,000,000	0.00	20,000,000	0.00	20,000,000	0.00	20,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$20,000,000	0.00	\$20,000,000	0.00	\$20,000,000	0.00	\$20,000,000	0.00
TOTAL - LOTTERY COMMISSION-TRANSFER	\$410,043,875	0.00	\$380,711,472	0.00	\$410,043,875	0.00	\$430,043,875	0.00	\$430,043,875	0.00	\$430,043,875	0.00	\$430,043,875	0.00